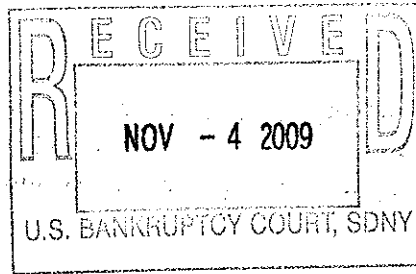


*Waverly*



501 MULBERRY LANE  
HAVERFORD, PENNSYLVANIA 19041

October 30, 2009

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, NY 10011


Clerk of the US Bankruptcy Court for  
Southern District of New York  
One Bowling Green  
New York, NY 10004

**RE: BESSE & LOUIS M. BLEZNAK FOUNDATION  
MADOFF ACCOUNT #1B0219**

Gentlemen:

This confirms Besse and Louis M. Bleznak Foundation, Inc. objects to the determination by the Trustee denying SIPA benefits. Under SIPA, the right to benefits is determined by the statement of account as of December 11, 2008, the date the fraud was disclosed and liquidation commenced.

Very truly yours,

  
Alan D. Bleznak

ADB/s